There is no fee for this communication. However, the Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 06-1325 for any matter in connection with this petition that may be required.

Respectfully submitted,

Date: 8/13/2004

Daniel J. Burns Reg. No. 50,222

FLIESLER MEYER LLP Four Embarcadero Center, Fourth Floor San Francisco, California 94111-4156

Telephone: (415) 362-3800